IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 25.07.2016

C O R A M
The Honourable Mr.Justice S.MANIKUMAR
and
The Honourable Mr.Justice D.KRISHNAKUMAR

Tax Case Appeal No.575 of 2016

Commissioner of Income Tax
No.63, Race Course Road,
Coimbatore 641 018 ... Appellant

Vs

M/s.The Nilgiris District Central Cooperative
Bank Ltd.,
Charring Cross Commercial Road,
Ooty - 643 001. ... Respondent

Prayer : Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai dated 17.04.2014 in ITA No.1998/Mds/2013 (Assessment Year 2009-10).

As against the order passed by the Commissioner of Income Tax (Appeals)-I, Coimbatore, in Appeal No.346/2011-12 Date of order:13.9.2013 for the Assessment Year 2009-10 as against the order passed by the Income Tax Officer, Ward No.I (1) i Ootalamund in PAN/GIR No.AAALT0073E in Date of Order 29.12.2011 for the Assessment year 2009-2010.

For appellant : Mr.T.R.Senthil Kumar
Sr. Standing Counsel for Income Tax.

J U D G M E N T
(Judgment of the Court was made by S.Manikumar,J)

Challenge in this Tax Appeal, is to an order passed by the Income Tax Appellate Tribunal in ITA No.1998/Mds/2013, dated 17.04.2014, by which, the Tribunal allowed the appeal preferred by the assessee, against the order of the Commissioner of Income-Tax (Appeals) dated 13.09.2013 for the Assessment Year 2009-10.

2. On 18.07.2016, when the matter came for hearing, having regard to the date of the order passed in the appeal viz., ITA No.1998/Mds/2013, dated 17.04.2014, we directed Mr.T.R.Senthil Kumar, learned Senior Standing Counsel for Income Tax Department, to ascertain as to whether any consequential order has been passed by the assessing officer. Thus, the matter is listed today.

3. Reverting, Mr.T.R.Senthil Kumar, learned Senior Standing Counsel for Income Tax Department submitted that pursuant to the remand made in ITA No.1998/Mds/2013, dated 17.04.2014, the Joint Commissioner of Income Tax, Non-Corporate Range-3, Coimbatore, the assessing officer has passed an order dated 26.03.2015 under Section 143 (3) of the Income Tax Act, 1961, by which the assessee's claim for deduction, as per Section 36(1)(viia) of the Income Tax Act, is not granted.

4. In the light of the consequential order dated 26.03.2015, we are of the view that the challenge to the correctness of the order in ITA No.1998/Mds/2013, dated 17.04.2014, of the tribunal does not survive and it becomes infructuous. Hence, the Tax Case Appeal is dismissed as infructuous. No costs.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To
1.The Commissioner of Income Tax
No.63, Race Course Road,
Coimbatore 641 018

2.The Income Tax Appellate Tribunal,
Madras 'D'Bench, Chennai.

3.The Commissioner of Income Tax (Appeals)I,
Coimbatore.

4.The Income tax Officer,
Ward No.I (1) Ootacamund.

5.The Assistant Registrar,
Income Tax Appellate Tribunal,
Rajaji Bhavan,
Besant Nagar, Chennai.

+1 cc to M/s.T.R.Senthilkumar,advocate,sr.42281.

ctr(co)
krd 16/8

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